

## Manual Organization and Structure

The *Trial Court Financial Policies and Procedures Manual* is an integrated set of financial policies and procedures designed to promote consistency and standardization in the business practices of California's trial courts. Each procedure addresses a major topic that is discussed in a common structure and format, and includes the purpose of the procedure, a policy statement, table of contents, application statement, relevant definitions, and the specific guiding procedures intended to implement the policy topic.

### Structure of Financial Procedures

Procedure Title	
<b>1.0 Purpose</b>	The purpose of this procedure is to...
<b>2.0 Policy</b>	The trial court shall...
<b>3.0 Table of Contents</b>	
1.0 Purpose	
2.0 Policy Statement	
3.0 Table of Contents	
4.0 Application	
5.0 Definitions	
6.0 Text	
6.1	
6.2	
7.0 Associated Documents	
<b>4.0 Application</b>	This Procedure applies to all trial court officers and employees.
<b>5.0 Definitions</b>	
<b>6.0 Text</b>	
6.1 Section	
6.1.1 Subsection	
1. Paragraph	
a. Item	
i. Sub-item	
<b>7.0 Associated Documents</b>	

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To facilitate manual configuration and revisions, each procedure has a cover sheet that states the procedure name and number, the effective date of the procedure, and the most recent procedure revision date. The procedure number and title are repeated on the header of each page of the manual.

This Manual is organized to allow the trial courts flexibility to conduct normal operations within the parameters of applicable federal, state, and Judicial Council requirements. Particular emphasis has been placed on certain aspects of financial practices where warranted by the subject matter.

## **Method of Citation**

Using common terminology when referring to specific parts of the Manual will avoid confusion and help others find citations quickly and easily. For example, a reference to one of the organizational requirements for handling cash would be written FIN 10.02, 6.3.2 (1) (a) (i) and would be read Procedure No. FIN 10.02, Subsection 6.3.2, Paragraph 1, Item a, Sub-item i.